

## SCHOOL FINANCE STATUTORY DEADLINES

<b>May 31</b>	<b>Assessed Valuation:</b> Latest date for assessor's book to be returned to the county governing body. (Section 137.245, RSMo)
<b>June 30</b>	<b>School District Budget:</b> Latest date for adoption of school district budget for the ensuing year. (Section 67.030, RSMo)
<b>June 30</b>	<b>Core Data Submission of Attendance and Membership Data (June Cycle):</b> Dates for reporting all necessary student data for calculating the amounts of state support which each district is to receive for the following school year. (Section 162.821, RSMo)
<b>July 1</b>	<b>Assessed Valuation:</b> Latest date for county clerks to certify assessed valuation to school districts. (Section 137.245, RSMo)
<b>At least 7 days prior to hearing</b>	<b>Tax Rate Hearing:</b> Latest date for publishing or posting notice of public hearing prior to setting tax rate. (Section 67.110, RSMo)
<b>July 15</b>	For a school district whose combined ending balances in the Incidental and Teachers Funds at the close of the fiscal year are less than one percent (1%) of the combined expenditures in the two funds at the end of the fiscal year and who expects to be identified as financially stressed by DESE in order to forego the Proposition C rollback, the <b>Annual Secretary of the Board Report</b> is due. (Section 161.527, RSMo)
<b>August 15</b>	<b>Annual Secretary of the Board Report (ASBR):</b> Deadline for filing financial report for school district for immediate past fiscal year. (Section 162.821, RSMo)
<b>September 1</b>	<b>Filing Tax Levy:</b> Latest date for filing <b>Estimate of Required Local Taxes</b> with county clerk(s). (Authority for county clerk(s) to extend taxes on tax books, Section 164.011, RSMo.) Also latest date for certifying a change in tax rates to be effective that tax year. (Section 67.110, RSMo)
<b>September 1</b>	<b>Summary Annual [Financial] Report:</b> Latest date for publishing statement in newspaper of all receipts with sources and expenditures by account, indebtedness, and rate of taxation per funds for the year. (Section 165.111, RSMo)
<b>October 31</b>	<b>Audit:</b> Deadline for filing required biennial audit in odd-numbered years. (Section 165.121, RSMo)
<b>Within 30 days of receipt of audit report</b>	<b>Audit Summary:</b> Deadline for publishing required summary report that reflects fund balances and receipts and disbursements by major classifications of each and all funds, summary statement of the scope of audit examination and auditor's opinion on the financial statements included in the audit report. (Section 165.121, RSMo)
<b>August 15</b>	<b>Core Data Submission of Final Summer School Report</b> (August Cycle): Deadline for filing final summer school attendance and membership, estimate of EP for current fiscal year if desire payment on estimating basis, and district tax data updates on tax rate ceiling, debt service ceiling, unadjusted tax levy, adjusted tax levy and assessed valuation for inclusion in state calculations.
<b>Feb/Mar</b>	<b>Indirect Cost Calculation and Certification Form</b>
<b>Feb Mar</b>	<b>Certificated Salary Compliance Report</b>
<b>Mar</b>	<b>Proposition C (Sales Tax) Rollback Compliance Report</b>